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23 August 2021

United States Department of Justice
Tax Division
Washington D.C. 20530
U.S.A.

Attention : Mr. Corey J. Smith

Dear Sirs,

**In the matter of Tangarra Consultants Limited
United States of America v. Robert T. Brockman
Cr. No. 4:21cr 009 GCH**

We write on behalf of Evatt Tamine ("Mr. Tamine").

We have seen a copy of the Department of Justice's opposition to Tangarra Consultants Limited's ("Tangarra") motion to strike (ECF #87, the "Motion") in the United States' proceedings against Robert T. Brockman for, *inter alia*, tax evasion.

We note that amongst the documents the Department of Justice relies upon is an affidavit of Mr. Tamine sworn on 4 July 2020 (the "4 July 2020 affidavit") in proceedings in Bermuda intituled '*In the matter of the "B Trust"* wherein St. John's Trust Company (PVT) Limited and Medlands (PTC) Limited are plaintiffs and The Attorney-General and others are defendants. That case bears the Supreme Court of Bermuda cause number 2018 : No. 376 (the "Bermuda Trust Proceedings").

All documents filed in the Bermuda Trust Proceedings are the subject of confidentiality orders and all hearings held in the Bermuda Trust Proceedings have been held *in camera*. Indeed, the title of the Bermuda Trust Proceedings does not even appear in the Supreme Court Cause Book. If you were to turn to the appropriate page of the Cause Book, you would find the title of the Bermuda Trust Proceedings redacted. The public is not allowed to know the title of the cause, much less the evidence filed therein.



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The purpose of this letter now is to confirm for the Department of Justice the confidentiality of the Bermuda Trust Proceedings and the fact that, as a matter of Bermuda law, **the exposing to the public** of the 4 July 2020 affidavit sworn in the Bermuda Trust Proceedings would almost certainly amount to a contempt of court.

We ask you now to please have the 4 July 2020 affidavit removed from the public domain. We acknowledge that the Department of Justice has relied on the 4 July 2020 affidavit and we do not wish to interfere with criminal proceedings in the United States, but we do ask that the confidentiality of the Bermuda Trust Proceedings be maintained so far as possible. It would appear that the 4 July 2020 affidavit can be kept confidential (so far as is now possible) by the simple expedient of having the 4 July 2020 affidavit made a "sealed appendix" to the Department of Justice's opposition.

We trust that the Department of Justice understands the position and will respect the orders of the Supreme Court of Bermuda.

Your faithfully,
Canterbury Law Limited

A handwritten signature in black ink, appearing to read 'Paul A. Harshaw', with a stylized flourish at the end.

Paul A. Harshaw
Director

c.c. : (1) client
(2) ægis law group LLP, Mr. Paul Rauser
(3) Padula Law Firm P.L.L.C., Mr. Michael Padula